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WHAT IS CLAIMED IS:

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A rotation angle detecting device comprising:

a target having a spur gear shape rotatable together with a rotary member, the target including,

a plurality of magnetic teeth protruding at a substantially equal pitch in a circumferential direction of an axis of the rotary member, wherein each of the magnetic teeth are defined by a pair of side faces, and a crest surface between the side faces in the circumferential direction, and

angular portions formed at boundaries between the side faces and the crest surfaces of all of the teeth; and

magnetic sensors arranged so as to confront the plurality of teeth for outputting output signals according to a rotation of the rotary member, thereby to detect a rotation angle of the rotary member based on the output signals.

- The rotation angle detecting device according to claim
 wherein the side faces are flat.
- 20 3. The rotation angle detecting device according to claim 1, wherein a bottom land and the corresponding side faces which are disposed between the adjacent two teeth constitute an arcuate face recessed radially.
- 25 4. A torque detecting device comprising:

a rotation member including a first rotary shaft and a second rotary shaft connected coaxially to the first rotary shaft;

rotation angle detecting devices provided to the first and second rotary shafts, respectively, each of the rotation angle detecting devices including,

a target having a spur gear shape rotatable together with a rotary member, the target including,

a plurality of magnetic teeth protruding at a substantially equal pitch in a circumferential direction of an axis of the rotary member, wherein each of the magnetic teeth are defined by a pair of side faces, and a crest surface between the side faces in the circumferential direction, and

angular portions formed at boundaries

15 between the side faces and the crest surfaces of all of the teeth;

magnetic sensors arranged so as to confront the plurality of teeth for outputting output signals according to a rotation of the rotary member, thereby to detect a rotation angle of the rotary member based on the output signals; and

a torque detecting unit for detecting a torque to be applied to the rotary member based on signals outputted from the corresponding rotation angle detecting devices.

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